

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH - COURT NO. II

Excise Appeal Nos. 50932 of 2020

(Arising out of order in original No. 15-22/COMMR/CEX/IND/ 2019 dated 09.12.2019 passed by the Commissioner, Central Excise & Central Goods and Service Tax, Indore).

Amarchand Upadhyay, Partner

M/s MSS Food Processors

Plot -D, Sector-E, Sanwer Road

Indore, Madhya Pradesh- 452015.

Appellant

Vs.

**Commissioner of Central Goods,
Service Tax & Central Excise,**

Manik Bagh Palace, Post Box No. 10,

Indore, Madhya Pradesh-452015.

Respondent

APPEARANCE:

Sh. Anil Kumar Mishra, Advocate for the appellant

Sh. Rakesh Agarwal, Authorised Representative for the respondent.

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Hon'ble Mr. C. J. Mathew, Member (Technical)

DATE OF HEARING: 05.05.2022

DATE OF DECISION: 27.06.2022

ORDER

ANIL CHOUDHARY:

The appeal is allowed. For order, see order of date in Excise Appeal No. 50931 of 2020.

**(C. J. Mathew)
Member (Technical)**

**(Anil Choudhary)
Member (Judicial)**

Pant